

EXHIBIT A

2:11-cv-12666-VAR-LJM Doc # 1 Filed 06/20/11 Pg 1 of 4 Pg ID 1

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

OAKLAND COUNTY,
a municipal corporation, and
ANDREW E. MEISNER,
Oakland County Treasurer,

Plaintiffs,

vs.

Case No.:

Hon.

FEDERAL NATIONAL MORTGAGE
ASSOCIATION,
a federally chartered corporation, and
FEDERAL HOME LOAN
MORTGAGE CORPORATION,
a federally chartered corporation,

Defendants.

WILLIAM H. HORTON (P31567)
Attorney for Plaintiffs
GIARMARCO, MULLINS & HORTON, P.C.
Tenth Floor Columbia Center
101 West Big Beaver Road
Troy, Michigan 48084-5280
(248) 457-7000

KENNETH J. ROBINSON (P19525)
Co-Counsel for Plaintiffs
39577 Woodward Avenue, Suite 300
Bloomfield Hills, Michigan 48304
(313) 530-1122

KEITH J. LERMINIAUX (P30190)
Co-Counsel for Plaintiffs
OAKLAND COUNTY MICHIGAN
Department of Corporation Counsel
1200 N. Telegraph Road, Dept. 419
Pontiac, Michigan 48341-0419
(248) 858-0557

COMPLAINT

GMH GIARMARCO, MULLINS & HORTON, P.C.
ATTORNEYS AND COUNSELORS AT LAW

Tenth Floor Columbia Center • 101 West Big Beaver Road • Troy, Michigan 48084-5280 • P: (248) 457-7000 • F: (248) 457-7001 • www.gmhlaw.com

NOW COME Plaintiffs and complain of Defendants as follows:

1. Plaintiff Oakland County is a Michigan municipal corporation. Plaintiff Andrew E. Meisner is the Treasurer of Oakland County. Defendant Federal National Mortgage Association ("Fannie Mae") is a federally chartered corporation with its principal place of business in Washington D.C. Defendant Federal Home Loan Mortgage Corporation ("Freddie Mac") is a federally chartered corporation with its principal place of business in McLean, Virginia. The parties are citizens of different states and the amount in controversy exceeds \$75,000. As a result, this Court has jurisdiction pursuant to 28 USC §1332.

2. In addition, this case requires the interpretation of federal law in order to adjudicate Plaintiffs' state law claims. As a result, this Court has jurisdiction pursuant to 28 USC §1331.

3. Plaintiffs are located in this judicial district, Defendants do business in this judicial district and Plaintiffs' claim arises out of Defendants' activities in this district. As a result, venue is proper in this district.

4. Pursuant to Michigan statute, the grantor in a real estate transaction in Oakland County is to pay to Plaintiffs a real estate transfer tax for the privilege of recording various documents with the County Register of Deeds (the "Transfer Tax").

5. Defendants have been the grantors in many real estate transactions in Oakland County which they have recorded with the Register of Deeds and have not paid the Transfer Tax.

6. Defendants have not paid the Transfer Tax because they have claimed on the face of the documents they have recorded that the transaction is exempt from the Transfer

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Tax. They sometimes claim the transaction is exempt because they are government entities and, under Michigan statute, government entities are exempt. Other times they claim they are exempt pursuant to federal statute. An example of a deed given by Defendant Fannie Mae is attached as Exhibit A. An example of a deed given by Defendant Freddie Mac is attached as Exhibit B.

7. Neither claimed exemption applies. Defendants are federally chartered private corporations and not government entities. Defendants' federal law exemption from certain taxes does not include the Transfer Tax.

8. Defendants have failed to pay the Transfer Tax as required by law. As a proximate result, Plaintiffs have been damaged. Among other things, Plaintiffs are entitled to the Transfer Tax that should have been paid and statutory interest for failure to pay the Transfer Tax pursuant to Michigan statute and law.

9. The claim by Defendants that they are exempt from the Transfer Tax was either negligent, intentional or intended to defraud and Plaintiffs are entitled to the penalties prescribed by Michigan statute and law.

WHEREFORE, Plaintiffs pray that this Honorable Court do the following:

- A. Declare that Defendants are subject to the Transfer Tax;
- B. Award Plaintiffs damages in an amount to be determined by the trier of fact;
- C. Award Plaintiffs statutory interest and penalties;
- D. Award Plaintiffs their costs, prejudgment interest and attorney fees; and
- E. Grant such other relief as is just and proper.

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GIARMARCO, MULLINS & HORTON, P.C.

By: /s/ William H. Horton

WILLIAM H. HORTON (P31567)

Attorney for Plaintiffs

101 West Big Beaver Road, Tenth Floor

Troy, Michigan 48084-5280

(248) 457-7000

bhorton@gmhlaw.com

Date: June 20, 2011

GMH GIARMARCO, MULLINS & HORTON, P.C.
ATTORNEYS AND COUNSELORS AT LAW

Tenth Floor Columbia Center v 101 West Big Beaver Road v Troy, Michigan 48084-5280 v P: (248) 457-7000 v F: (248) 457-7001 v www.gmhlaw.com

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INDEX OF EXHIBITS

- A Example of deed given by Fannie Mae
- B Example of deed given by Freddie Mac

GMIH GIARMARCO, MULLINS & HORTON, P.C.
ATTORNEYS AND COUNSELORS AT LAW

Tenth Floor Columbia Center • 101 West Big Beaver Road • Troy, Michigan 48064-5280 • P: (248) 457-7000 • F: (248) 457-7001 • www.gmihlaw.com

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EXHIBIT A

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2009 APR 03 EXAMINED USER41031 P0043

OAKLAND COUNTY TREASURERS CERTIFICATE
I HEREBY CERTIFY that there are no TAX LIES or TITLES
held by the state or any individual against the within described
real TAXES on same are paid for five years previous to the
date of this instrument as appears by the records in the office
except as stated.

APR 03 2009

1.00

PATRICK M. DONAHY, County Treasurer
Sec. 136, Act 208, 1993 as amended

54301
LIVER #1021 PAGE 43
\$16.00 DEED - CURED
\$4.00 REDEMPTION
04/03/2009 09:18:27 A.M. RECEIPT# 26374
PAID RECORDED - OAKLAND COUNTY
NATH JENKINS, CLERK/REGISTER OF DEEDS

REO #0067587

SPECIAL WARRANTY DEED

This Deed is from Frankie Mae, a/k/a, FEDERAL NATIONAL MORTGAGE ASSOCIATION, a corporation organized and existing under the laws of the United States, having its principal office in the City of Washington, D.C., ("Grantor") Richard C. Henderson, a Single Male whose address is 3229 Virginia Dr, Troy, MI 48067 ("grantee") and to Grantee's heirs and assigns.

For value received, Grantor hereby grants, remises, alien and conveys unto Grantee, and to Grantee's heirs and assigns forever, but without recourse, representation or warranty, except as expressed herein, all of Grantor's right, title and interest in and to that certain tract of parcel of land situated in the County of Oakland, State of Michigan, described as follows (the "Premises"):

See attached Exhibit "A" for legal description and Exhibit "B" for restrictions

And Grantor, for itself and its successors does covenant, promise and agree, to and with Grantee, Grantee's heirs and assigns, that Grantor has not done or suffered to be done anything whereby the Premises hereby granted are, or may be, in any manner encumbered or charged, except as herein recited; and that Grantor will warrant and forever defend title to the Premises, against all persons lawfully claiming or who may claim the same, by, through or under Grantor but not otherwise.

Grantor is exempt from all taxation imposed by any state, county, municipality, or local taxing authority, except for real property taxes. Thus, Grantor is exempt from any and all transfer taxes.
See, 12 U.S.C. 1723a (e) (2), MCLA 207.505 (b) (1) & MCLA 207.526(b)(1)

If the land being conveyed is unplatted, the following is deemed to be included: "This property may be located within the vicinity of farmland or a farm operation. Generally accepted agricultural and management practices which may generate noise, dust, odors, and other associated conditions may be used and are protected by the Michigan right to farm act."

In consideration of \$ 55,000.00 *This instrument is exempt from Michigan Transfer Tax Pursuant to Mich. State. Ann Section 7.456 (5) (b) (1992).

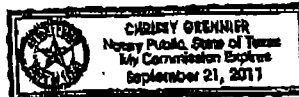
Date: March 25 2009

FEDERAL NATIONAL MORTGAGE ASSOCIATION
CHERYL YOUNG
Vice President
Brandon Carter
Assistant Secretary

STATE OF TEXAS)
COUNTY OF DALLAS) SS

The foregoing instrument was acknowledged and prepared before me, a notary public commissioned in Dallas County, Texas, on the 25 day of March, 2009, by Cheryl Young, Vice President, and Brandon Carter, Assistant Secretary, of Federal National Mortgage Association, a United States Corporation, 14221 Dallas Parkway, Suite 1000, Dallas, Texas 75254, on behalf of the corporation.

Reason recorded deed to Richard C. Henderson
Deeded by: Cheryl D. Young
Federal National Mortgage Assoc.
14221 Dallas Parkway, International Plaza II
Ste. 1000
Dallas, TX 75254



O.K. - LG

Metropolitan

RECEIVED
OAKLAND COUNTY
REGISTER OF DEEDS
2009 APR -2 PM 10:31

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EXHIBIT B

2:11-cv-12666-VAR-LJM Doc # 1-3 Filed 06/20/12 PAID RECORDS - DADE COUNTY
JAN 03 2008 RUTH JOHNSON, CLERK/REGISTER OF DEEDS

000171

1.00 *JP* PATRICK M. DOHANY, County Treasurer
Sec. 185, Act 203, 1000 as amended

DEED "C"

KNOW ALL MEN BY THESE PRESENTS: Federal Home Loan Mortgage Corporation by Trott & Trott P.C. as attorney -in- fact whose Power Of Attorney is recorded in Liber 28752 Page(s) 727, Oakland County Records. ("Grantor") whose address is 5000 Plano Parkway, Carrollton, TX 75010.

Convey(s) to Mark Taul and Stephanie Taul, husband and wife ("Grantee") whose address: 18110 Buckingham Ave, Beverly Hills, MI 48025.

The following described premises situated in the Village of Beverly Hills, County of Oakland, State of Michigan, to-wit:

Unit No. 40, Village Pines Condominium, according to the Master Deed recorded in Liber 8935, Pages 387 through 416, inclusive, First Amendment recorded in Liber 9250, Pages 559 through 577, inclusive, Second Amendment recorded in Liber 9504, Pages 507 through 530, inclusive, Third Amendment recorded in Liber 9812, Pages 828 through 842, inclusive, Oakland County Records, and designated as Oakland County Condominium Subdivision Plan No. 402, together with rights in general common elements and limited common elements, as set forth in the above described Master Deed and as described in Act 59 of the Public Acts of 1978, as amended.

Commonly Known as: 22170 Orchard Way Unit 40

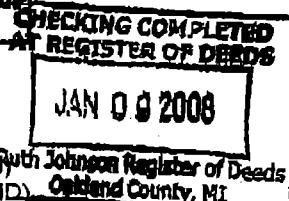
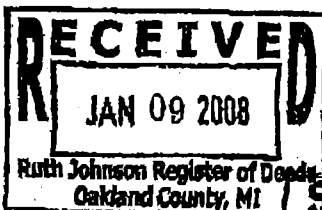
9000402
Parcel ID: TH-24-04-276-086

For the full consideration of Three Hundred Fifty Thousand and 00/100 (\$350,000.00) Dollars.

Subject to the existing building and use restrictions, easements, and zoning ordinances and other matter as set forth in the above described Master Deed (and Amendments thereto) and Statute, and further subject to rights of others in and to the general common elements and limited common elements.. The Grantor covenants and agrees that the grantor has not previously done or committed or willingly suffered to be done or committed any act, matter, or thing that would cause the premises or any part of them to be charged or encumbered in title, estate, or otherwise.

Exempt From State Transfer Tax under MCL 207.526 (h) (i)
Exempt From County Transfer Tax under MCL 207.505 (h) (i)

Dated this 7th day of December, 2007



STATE OF (MICHIGAN) Ruth Johnson Register of Deeds
COUNTY OF (OAKLAND) Oakland County, MI

Signed and Sealed

Federal Home Loan Mortgage Corporation by
Trott & Trott P.C. as attorney -in- fact whose
Power Of Attorney is recorded in Liber 28752,
Page(s) 727, Oakland County Records.

By *Marcy Ford* (L.S.)

Title: attorney in fact

The foregoing instrument was acknowledged before me this 7th day of December, 2007

by Marcy Ford Title Attorney in fact of Federal Home Loan
Mortgage Corporation by Trott & Trott P.C. as attorney -in- fact whose Power Of Attorney is recorded in
Liber 28752 Page(s) 727, Oakland County Records.

N. BAKER
NOTARY PUBLIC, STATE OF MI
COUNTY OF MACOMB

MY COMMISSION EXPIRES Jan 10, 2012
ACTING IN COUNTY OF Oakland

CHECKING COMPLETED
AT REGISTER OF DEEDS

N. Baker
Notary Public:
Notary County/State Macomb MI
Commission Expires 1-10-12

07/11/2011 10:50 FAX

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Instrument

Drafted by Erin Raff, Esq.

Business Attorneys Title LLC /REO Dept:
Address 31440 Northwestern Hwy Ste 150
Farmington Hills, MI 48334

Recording Fee _____
State Transfer Tax Exempt
County Transfer Tax Exempt

#07-84839

Send subsequent tax bill and recorded deed to:
Mark and Stephanie Taul
22170 Orchard Way
Beverly Hills, MI 48025